

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
DUBOIS COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/31/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathleen M. Hopf	01-01-11 to 12-31-14
Treasurer	Chad A. Blessinger	01-01-09 to 12-31-12
Clerk	Bridgette N. Jarboe	01-01-11 to 12-31-14
Sheriff	Donald R. Lampert	01-01-11 to 12-31-14
Recorder	Rebecca S. Gates	01-01-11 to 12-31-14
President of the Board of County Commissioners	Lawrence M. Vollmer	01-01-11 to 12-31-12
President of the County Council	Gregory A. Kendall	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have audited the accompanying financial statement of Dubois County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated March 27, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

March 27, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

We have audited the financial statement of Dubois County (County), for the year ended December 31, 2011, and have issued our report thereon dated March 27, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

March 27, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments	Receipts	Disbursements	Cash and Investments
	01-01-11			12-31-11
General	\$ 8,393,666	\$ 8,983,659	\$ 9,570,199	\$ 7,807,126
Highway	824,145	2,925,458	2,997,015	752,588
Local Road And Street	118,891	339,642	407,156	51,377
Sheriff Special (Accident Reports)	2,563	464	825	2,202
Fire Arms Training (Gun Permits)	40,696	12,033	9,776	42,953
Park Nonreverting Operating	166,991	50,757	17,949	199,799
Health	598,271	582,391	560,309	620,353
Alcohol And Drug Services	23,964	91,109	96,323	18,750
County Law Enforcement Continuing Education	7,666	1,296	1,052	7,910
Sheriff Equip (VIN)	1,182	370	-	1,552
Clerk's Records Perpetuation	96,030	13,918	-	109,948
Recorder Enhanced Access	5,474	1,601	-	7,075
Emergency Telephone System	353,556	329,634	395,319	287,871
Drug Free Community	48,144	39,024	41,302	45,866
Emergency Planning/Right To Know	82,481	28,097	28,979	81,599
Parks And Recreation	216,346	156,746	161,412	211,680
Prosecutor Title IV-D (New)	80,368	36,737	6,699	110,406
Juvenile Probation Service	50,530	6,970	2,875	54,625
Adult Probation Services	308,037	132,872	154,700	286,209
Recorder's Records Perpetuation	48,606	53,071	56,136	45,541
Health Maintenance	12,618	33,139	23,980	21,777
Pretrial Diversion	41,346	75,990	23,762	93,574
Court Appointed Special Advocate	19,183	19,513	25,443	13,253
Plat Book Fee	62,664	11,465	-	74,129
Misdemeanant	166,658	45,550	60,402	151,806
Clerk Title IV-D #1	76,240	24,672	11,250	89,662
Jail Commissary	100,642	87,961	71,334	117,269
Surveyor's Corner Perpetuation	62,901	6,735	6,250	63,386
Jury Pay	5,662	5,006	-	10,668
Rainy Day	4,058,018	10,710	16,149	4,052,579
Sales Disclosure	8,126	3,560	345	11,341
Community Corrections Grant	3,062	399,905	374,630	28,337
Local Health Dept Trust Account	135,903	23,400	-	159,303
Child Advocacy	250	-	-	250
Levy Excess	24,415	-	24,415	-
Identification Security Protection	46,962	9,684	-	56,646
Drunk Driving/Drug Court Prog Fees	11,287	5,350	832	15,805
Prosecutor Title IV-D (Prior Oct 99)	1,611	-	604	1,007
Campaign Finance Enforcement	-	100	-	100
Property Reassessment 2015	-	301,343	-	301,343
Title IV-D Incentive ARRA Prosecutor	849	-	-	849
Elected Officials Training	-	1,513	-	1,513
Cumulative Capital Development	4,066,318	619,151	465,845	4,219,624
Cumulative Bridge	2,455,154	975,851	975,377	2,455,628
Co Economic Development Income Tax	9,275,951	1,950,253	2,513,560	8,712,644
Sheriff's Pension	1,076	52,372	53,448	-
German American Bank Financial	2,090,483	241,932	116,873	2,215,542
Congressional School Principal	17,402	-	-	17,402
Congressional School Interest	38,425	263	348	38,340
Clerks Trust (ISETS Included)	412,768	2,814,711	2,733,385	494,094
Surplus Tax Sale	18,062	32,087	-	50,149
Tax Sale Redemption	119	59	178	-
Surplus Tax (Treasurer)	2,322	55,270	55,369	2,223
State Fines And Forfeitures	4,201	24,278	24,111	4,368
State Sales Disclosure Fee	495	3,640	3,710	425
Delinquent Liens	-	14,076	14,076	-
Infraction Judgements	1,877	27,477	26,756	2,598
Inheritance Tax	383,898	2,815,010	2,660,658	538,250
Sheriff's Inmate Trust	6,674	90,403	83,194	13,883
Special Death Benefit	145	2,355	2,045	455
Education Plate Fees Agency	-	900	900	-
Financial Institution Tax	-	294,327	294,327	-
City/Town Ordinance Violations	1,197	11,408	9,944	2,661
COIT (Clearing Distribution)	-	4,918,372	4,918,372	-
Mortgage Fees - State Share	608	5,270	5,183	695
Child Restraint Violations Fines	25	625	625	25
Probation Interstate Compact	38	638	550	126
CVET Agency	-	413,383	413,383	-
HEA 1001 State Homestead Credit	(1,258)	402	-	(856)
Various Funds Combined - Settlement	-	39,651,571	39,651,571	-
General Title IV-D Incentive	-	24,417	24	24,393
County Offender Transportation	-	375	-	375
AFLAC Critical Illness	-	9,871	9,871	-
Donations Sheriff	5,676	3,919	7,526	2,069
Health Bioterrorism Grant	9,942	9,751	12,029	7,664
Drug Enforcement Strike Fund	1,717	-	-	1,717
Innkeeper Tax	-	405,072	405,072	-
Property Reassessment (2009)	1,260,075	4,900	230,782	1,034,193
Solid Waste Planning (Sticker)	231,374	299,385	251,762	278,997

The notes to the financial statement are an integral part of this statement.

DUBOIS COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
WebGIS Site Creation And Setup	11,500	-	-	11,500
Drug Ct Byrne Grant	(9,612)	9,612	-	-
Health Partnership	26,990	3,250	4,667	25,573
H1N1 Grant	-	18,998	18,998	-
IDHS Foundation Grant	-	3,750	3,750	-
Federal Pass Thru Grants	(5,289)	33,072	27,783	-
Riverboat Revenue Sharing	-	801,391	801,391	-
Project Income	195,411	580,444	630,276	145,579
CDBG Dubois Contractual Library	-	135,100	135,100	-
Crime Victim Assistance	(6,596)	32,699	36,340	(10,237)
Public Road Fund	57,025	250,000	57,025	250,000
WIC Local Grants/Donations	(711)	6,088	6,190	(813)
USDA WIC	(22,856)	156,138	177,319	(44,037)
Immunization Grant	(8,970)	9,140	170	-
Coroners Education	168	2,817	2,800	185
Community Transition Program	264	16,455	15,446	1,273
Automated Clearing House	8,530	1,445	555	9,420
Industrial Development Loan	59,315	289	-	59,604
Drug Ct Substance Abuse Co Grant	13,668	-	13,668	-
Probation Drug Screens	1,647	21,693	22,753	587
Dubois Co Hazmat Task Force	4,230	-	-	4,230
Dubois Ruritan Park Grants	38	-	-	38
Indiana 15 Regional Planning Comm	6,063	19,652	17,853	7,862
Comm Corr Commissary	20,305	83,417	70,795	32,927
Comm Corr Indigent Fund	5,502	27,615	28,184	4,933
Sheriff Community Strike Fund	2,625	-	130	2,495
Emergency Phone Wireless Surcharge	126,286	151,326	89,753	187,859
Superior Ct Problem Solving Grant	6,000	-	6,000	-
RW Johnson Foundation Grant	7,439	-	457	6,982
Federal Equitable Sharing	13,318	-	-	13,318
Prosecutor IV-D PCA	83	140	80	143
Distressed Road Repayment	764,865	102,719	-	867,584
Jail Construction	14,242	-	14,242	-
Dubois Co Employee Benefit Trust	106,770	2,067,951	2,162,957	11,764
Probation Department Agency	9,316	164,373	160,421	13,268
Payroll	-	7,106,147	7,106,147	-
Nationwide Retirement Solutions	-	92,307	92,307	-
PERF	-	300,302	300,302	-
Payroll Withholding - Federal	-	771,949	771,949	-
Payroll Withholding - State	29,157	238,345	267,502	-
Payroll Withholding - OASI	-	922,095	922,095	-
Payroll Withholding - Local Tax	8,197	67,138	75,335	-
Employee Health Insurance PR Deducted	-	104,094	98,134	5,960
Boston Mutual	2,966	21,325	23,840	451
Health Insurance	-	1,586,866	1,586,866	-
AFLAC - Cancer/Int Care	39	32,069	32,067	41
Short Term Disability	-	24,822	24,822	-
Dental Insurance	102	48,824	48,798	128
AFLAC Accident Insurance	-	10,648	10,648	-
Forestry Sales	-	48,427	48,427	-
Vision Insurance	26	13,673	13,671	28
Payroll Withholding - Garnishment	-	12,287	12,287	-
State Share Del Pen & Int	-	241	241	-
EDIT (Clearing)	-	3,275,816	3,275,816	-
AlG/Valic	-	36,358	36,358	-
Overpayment Of Property Tax (Auditor)	31	1,986	1,986	31
User Fee Continuing Ed	111,157	7,680	5,535	113,302
Co Sex/Violent Offender	9,207	3,573	492	12,288
State Sex/Violent Offender	21	397	372	46
Prosecuting Atty Bad Check Trust	165	20,048	20,213	-
Treasurer's Trust	524,693	52,074,946	51,549,744	1,049,895
Vehicle Excise Trust	401,612	-	401,612	-
Recorder's Trust	26,347	175,995	182,413	19,929
Sheriff Dept Trust	-	225,187	225,187	-
Health Dept Trust	35,782	283,728	287,733	31,777
Park And Recreation Trust	51	21,608	21,468	191
Drug Court User Fee Trust	500	5,020	5,350	170
Solid Waste Collection Fund Trust	17,809	221,562	221,506	17,865
Circuit Ct Adult Restitution Trust	5,602	71,793	66,020	11,375
Circuit Juvenile Restitution Trust	1,168	9,129	9,681	616
Superior Court Restitution	5,472	29,514	6,167	28,819
Comm Corr Project Income Trust	46,376	586,027	585,876	46,527
Treasurer Cash Change	500	-	-	500
Comm Corr Cash Change	300	-	-	300
Totals	\$ 39,225,614	\$ 143,776,719	\$ 143,932,346	\$ 39,069,987

The notes to the financial statement are an integral part of this statement.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; inter-fund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: inter-fund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

DUBOIS COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the County which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared and approved by management of the County. It is presented as intended by the County.

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Sheriff Special (Accident Reports)	Fire Arms Training (Gun Permits)	Park Nonreverting Operating	Health
Cash and investments - beginning	\$ 8,393,666	\$ 824,145	\$ 118,891	\$ 2,563	\$ 40,696	\$ 166,991	\$ 598,271
Receipts:							
Taxes	6,503,562	-	-	-	-	-	268,821
Intergovernmental	1,101,689	2,499,749	339,187	-	-	-	25,970
Charges for services	584,377	69,924	-	464	7,280	-	284,916
Fines and forfeits	190,441	-	-	-	-	-	-
Other receipts	603,590	355,785	455	-	4,753	50,757	2,684
Total receipts	8,983,659	2,925,458	339,642	464	12,033	50,757	582,391
Disbursements:							
Personal services	5,839,129	1,474,273	-	-	-	-	536,403
Supplies	128,048	1,009,592	198,510	-	-	-	6,263
Other services and charges	3,296,615	341,410	208,646	-	-	5,000	17,230
Capital outlay	45,564	171,468	-	-	-	12,949	-
Other disbursements	260,843	272	-	825	9,776	-	413
Total disbursements	9,570,199	2,997,015	407,156	825	9,776	17,949	560,309
Excess (deficiency) of receipts over disbursements	(586,540)	(71,557)	(67,514)	(361)	2,257	32,808	22,082
Cash and investments - ending	\$ 7,807,126	\$ 752,588	\$ 51,377	\$ 2,202	\$ 42,953	\$ 199,799	\$ 620,353

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Alcohol And Drug Services	County Law Enforcement Continuing Education	Sheriff Equip (VIN)	Clerk's Records Perpetuation	Recorder Enhanced Access	Emergency Telephone System	Drug Free Community
Cash and investments - beginning	\$ 23,964	\$ 7,666	\$ 1,182	\$ 96,030	\$ 5,474	\$ 353,556	\$ 48,144
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	370	-	1,601	329,634	-
Fines and forfeits	90,820	-	-	13,516	-	-	39,024
Other receipts	289	1,296	-	402	-	-	-
Total receipts	91,109	1,296	370	13,918	1,601	329,634	39,024
Disbursements:							
Personal services	82,022	-	-	-	-	395,319	-
Supplies	9,511	-	-	-	-	-	-
Other services and charges	4,590	-	-	-	-	-	41,302
Capital outlay	-	-	-	-	-	-	-
Other disbursements	200	1,052	-	-	-	-	-
Total disbursements	96,323	1,052	-	-	-	395,319	41,302
Excess (deficiency) of receipts over disbursements	(5,214)	244	370	13,918	1,601	(65,685)	(2,278)
Cash and investments - ending	\$ 18,750	\$ 7,910	\$ 1,552	\$ 109,948	\$ 7,075	\$ 287,871	\$ 45,866

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Planning/Right To Know	Parks And Recreation	Prosecutor Title IV-D (New)	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	Health Maintenance
Cash and investments - beginning	\$ 82,481	\$ 216,346	\$ 80,368	\$ 50,530	\$ 308,037	\$ 48,606	\$ 12,618
Receipts:							
Taxes	-	95,581	-	-	-	-	-
Intergovernmental	-	9,234	36,737	-	-	-	-
Charges for services	-	21,468	-	-	-	53,071	-
Fines and forfeits	5,848	-	-	6,970	132,872	-	-
Other receipts	22,249	30,463	-	-	-	-	33,139
Total receipts	28,097	156,746	36,737	6,970	132,872	53,071	33,139
Disbursements:							
Personal services	-	107,377	-	2,875	154,700	33,506	23,980
Supplies	8,156	53	-	-	-	-	-
Other services and charges	18,163	3,982	-	-	-	-	-
Capital outlay	2,660	-	-	-	-	-	-
Other disbursements	-	50,000	6,699	-	-	22,630	-
Total disbursements	28,979	161,412	6,699	2,875	154,700	56,136	23,980
Excess (deficiency) of receipts over disbursements	(882)	(4,666)	30,038	4,095	(21,828)	(3,065)	9,159
Cash and investments - ending	\$ 81,599	\$ 211,680	\$ 110,406	\$ 54,625	\$ 286,209	\$ 45,541	\$ 21,777

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Pretrial Diversion	Court Appointed Special Advocate	Plat Book Fee	Misdemeanant	Clerk Title IV-D #1	Jail Commissary	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 41,346	\$ 19,183	\$ 62,664	\$ 166,658	\$ 76,240	\$ 100,642	\$ 62,901
Receipts:							
Taxes	-	-	-	45,550	-	-	-
Intergovernmental	-	-	-	-	24,417	-	-
Charges for services	-	-	11,465	-	-	-	6,735
Fines and forfeits	75,990	-	-	-	-	-	-
Other receipts	-	19,513	-	-	255	87,961	-
Total receipts	75,990	19,513	11,465	45,550	24,672	87,961	6,735
Disbursements:							
Personal services	8,824	20,734	-	-	-	-	-
Supplies	495	-	-	-	-	-	-
Other services and charges	4,919	4,159	-	60,402	-	-	6,250
Capital outlay	9,524	-	-	-	-	-	-
Other disbursements	-	550	-	-	11,250	71,334	-
Total disbursements	23,762	25,443	-	60,402	11,250	71,334	6,250
Excess (deficiency) of receipts over disbursements	52,228	(5,930)	11,465	(14,852)	13,422	16,627	485
Cash and investments - ending	\$ 93,574	\$ 13,253	\$ 74,129	\$ 151,806	\$ 89,662	\$ 117,269	\$ 63,386

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Jury Pay	Rainy Day	Sales Disclosure	Community Corrections Grant	Local Health Dept Trust Account	Child Advocacy	Levy Excess
Cash and investments - beginning	\$ 5,662	\$ 4,058,018	\$ 8,126	\$ 3,062	\$ 135,903	\$ 250	\$ 24,415
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,560	-	-	-	-
Fines and forfeits	4,950	-	-	-	-	-	-
Other receipts	56	10,710	-	399,905	23,400	-	-
Total receipts	5,006	10,710	3,560	399,905	23,400	-	-
Disbursements:							
Personal services	-	-	-	368,750	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	16,149	-	5,880	-	-	-
Capital outlay	-	-	345	-	-	-	-
Other disbursements	-	-	-	-	-	-	24,415
Total disbursements	-	16,149	345	374,630	-	-	24,415
Excess (deficiency) of receipts over disbursements	5,006	(5,439)	3,215	25,275	23,400	-	(24,415)
Cash and investments - ending	\$ 10,668	\$ 4,052,579	\$ 11,341	\$ 28,337	\$ 159,303	\$ 250	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Identification Security Protection	Drunk Driving/Drug Court Prog Fees	Prosecutor Title IV-D (Prior Oct 99)	Campaign Finance Enforcement	Property Reassessment 2015	Title IV-D Incentive ARRA Prosecutor	Elected Officials Training
Cash and investments - beginning	\$ 46,962	\$ 11,287	\$ 1,611	\$ -	\$ -	\$ 849	\$ -
Receipts:							
Taxes	-	-	-	-	274,796	-	-
Intergovernmental	-	-	-	-	26,547	-	-
Charges for services	9,684	-	-	-	-	-	1,513
Fines and forfeits	-	5,350	-	100	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	9,684	5,350	-	100	301,343	-	1,513
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	460	-	-	-	-	-
Other services and charges	-	372	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	604	-	-	-	-
Total disbursements	-	832	604	-	-	-	-
Excess (deficiency) of receipts over disbursements	9,684	4,518	(604)	100	301,343	-	1,513
Cash and investments - ending	\$ 56,646	\$ 15,805	\$ 1,007	\$ 100	\$ 301,343	\$ 849	\$ 1,513

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Cumulative Capital Development	Cumulative Bridge	Co Economic Development Income Tax	Sheriff's Pension	German American Bank Financial	Congressional School Principal	Congressional School Interest
Cash and investments - beginning	\$ 4,066,318	\$ 2,455,154	\$ 9,275,951	\$ 1,076	\$ 2,090,483	\$ 17,402	\$ 38,425
Receipts:							
Taxes	563,530	694,954	1,588,147	-	-	-	-
Intergovernmental	54,441	67,138	-	-	-	-	-
Charges for services	-	-	-	10,179	-	-	-
Fines and forfeits	-	-	-	18,964	-	-	-
Other receipts	1,180	213,759	362,106	23,229	241,932	-	263
Total receipts	619,151	975,851	1,950,253	52,372	241,932	-	263
Disbursements:							
Personal services	-	227,437	-	-	-	-	-
Supplies	-	300,683	-	-	-	-	-
Other services and charges	-	50,101	-	-	-	-	-
Capital outlay	465,845	397,156	2,413,560	-	-	-	-
Other disbursements	-	-	100,000	53,448	116,873	-	348
Total disbursements	465,845	975,377	2,513,560	53,448	116,873	-	348
Excess (deficiency) of receipts over disbursements	153,306	474	(563,307)	(1,076)	125,059	-	(85)
Cash and investments - ending	\$ 4,219,624	\$ 2,455,628	\$ 8,712,644	\$ -	\$ 2,215,542	\$ 17,402	\$ 38,340

DUBOIS COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerks Trust (ISETS Included)	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax (Treasurer)	State Fines And Forfeitures	State Sales Disclosure Fee	Delinquent Liens
Cash and investments - beginning	\$ 412,768	\$ 18,062	\$ 119	\$ 2,322	\$ 4,201	\$ 495	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	32,087	-	-	-	3,640	14,076
Fines and forfeits	-	-	-	-	24,278	-	-
Other receipts	2,814,711	-	59	55,270	-	-	-
Total receipts	2,814,711	32,087	59	55,270	24,278	3,640	14,076
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,733,385	-	178	55,369	24,111	3,710	14,076
Total disbursements	2,733,385	-	178	55,369	24,111	3,710	14,076
Excess (deficiency) of receipts over disbursements	81,326	32,087	(119)	(99)	167	(70)	-
Cash and investments - ending	\$ 494,094	\$ 50,149	\$ -	\$ 2,223	\$ 4,368	\$ 425	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fees Agency	Financial Institution Tax	City/Town Ordinance Violations
Cash and investments - beginning	\$ 1,877	\$ 383,898	\$ 6,674	\$ 145	\$ -	\$ -	\$ 1,197
Receipts:							
Taxes	-	2,815,010	-	-	-	-	-
Intergovernmental	-	-	-	-	-	294,327	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	27,477	-	-	2,355	-	-	11,408
Other receipts	-	-	90,403	-	900	-	-
Total receipts	27,477	2,815,010	90,403	2,355	900	294,327	11,408
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,756	2,660,658	83,194	2,045	900	294,327	9,944
Total disbursements	26,756	2,660,658	83,194	2,045	900	294,327	9,944
Excess (deficiency) of receipts over disbursements	721	154,352	7,209	310	-	-	1,464
Cash and investments - ending	\$ 2,598	\$ 538,250	\$ 13,883	\$ 455	\$ -	\$ -	\$ 2,661

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	COIT (Clearing Distribution)	Mortgage Fees - State Share	Child Restraint Violations Fines	Probation Interstate Compact	CVET Agency	HEA 1001 State Homestead Credit	Various Funds Combined - Settlement
Cash and investments - beginning	\$ -	\$ 608	\$ 25	\$ 38	\$ -	\$ (1,258)	\$ -
Receipts:							
Taxes	4,901,833	-	-	-	-	-	-
Intergovernmental	-	-	-	-	413,383	-	-
Charges for services	-	5,270	-	-	-	-	-
Fines and forfeits	-	-	625	638	-	-	-
Other receipts	16,539	-	-	-	-	402	39,651,571
Total receipts	4,918,372	5,270	625	638	413,383	402	39,651,571
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,918,372	5,183	625	550	413,383	-	39,651,571
Total disbursements	4,918,372	5,183	625	550	413,383	-	39,651,571
Excess (deficiency) of receipts over disbursements	-	87	-	88	-	402	-
Cash and investments - ending	\$ -	\$ 695	\$ 25	\$ 126	\$ -	\$ (856)	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	General Title IV-D Incentive	County Offender Transportation	AFLAC Critical Illness	Donations Sheriff	Health Bioterrorism Grant	Drug Enforcement Strike Fund	Innkeeper Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,676	\$ 9,942	\$ 1,717	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	24,417	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	405,072
Fines and forfeits	-	375	-	-	-	-	-
Other receipts	-	-	9,871	3,919	9,751	-	-
Total receipts	24,417	375	9,871	3,919	9,751	-	405,072
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	7,526	12,029	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24	-	9,871	-	-	-	405,072
Total disbursements	24	-	9,871	7,526	12,029	-	405,072
Excess (deficiency) of receipts over disbursements	24,393	375	-	(3,607)	(2,278)	-	-
Cash and investments - ending	\$ 24,393	\$ 375	\$ -	\$ 2,069	\$ 7,664	\$ 1,717	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Property Reassessment (2009)	Solid Waste Planning (Sticker)	WebGIS Site Creation And Setup	Drug Ct Byrne Grant	Health Partnership	H1N1 Grant	IDHS Foundation Grant
Cash and investments - beginning	\$ 1,260,075	\$ 231,374	\$ 11,500	\$ (9,612)	\$ 26,990	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	221,506	-	-	3,250	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,900	77,879	-	9,612	-	18,998	3,750
Total receipts	4,900	299,385	-	9,612	3,250	18,998	3,750
Disbursements:							
Personal services	2,083	177,459	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	228,699	74,303	-	-	4,667	14,147	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,851	3,750
Total disbursements	230,782	251,762	-	-	4,667	18,998	3,750
Excess (deficiency) of receipts over disbursements	(225,882)	47,623	-	9,612	(1,417)	-	-
Cash and investments - ending	\$ 1,034,193	\$ 278,997	\$ 11,500	\$ -	\$ 25,573	\$ -	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Federal Pass Thru Grants	Riverboat Revenue Sharing	Project Income	CDBG Dubois Contractual Library	Crime Victim Assistance	Public Road Fund	WIC Local Grants/Donations
Cash and investments - beginning	\$ (5,289)	\$ -	\$ 195,411	\$ -	\$ (6,596)	\$ 57,025	\$ (711)
Receipts:							
Taxes	-	553,110	-	-	-	-	-
Intergovernmental	-	248,281	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>33,072</u>	<u>-</u>	<u>580,444</u>	<u>135,100</u>	<u>32,699</u>	<u>250,000</u>	<u>6,088</u>
Total receipts	<u>33,072</u>	<u>801,391</u>	<u>580,444</u>	<u>135,100</u>	<u>32,699</u>	<u>250,000</u>	<u>6,088</u>
Disbursements:							
Personal services	-	-	477,122	-	36,340	-	-
Supplies	-	-	19,935	-	-	-	6,190
Other services and charges	-	-	130,311	-	-	-	-
Capital outlay	-	-	2,908	-	-	57,025	-
Other disbursements	<u>27,783</u>	<u>801,391</u>	<u>-</u>	<u>135,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>27,783</u>	<u>801,391</u>	<u>630,276</u>	<u>135,100</u>	<u>36,340</u>	<u>57,025</u>	<u>6,190</u>
Excess (deficiency) of receipts over disbursements	<u>5,289</u>	<u>-</u>	<u>(49,832)</u>	<u>-</u>	<u>(3,641)</u>	<u>192,975</u>	<u>(102)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,579</u>	<u>\$ -</u>	<u>\$ (10,237)</u>	<u>\$ 250,000</u>	<u>\$ (813)</u>

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	USDA WIC	Immunization Grant	Coroners Education	Community Transition Program	Automated Clearing House	Industrial Development Loan	Drug Ct Substance Abuse Co Grant
Cash and investments - beginning	\$ (22,856)	\$ (8,970)	\$ 168	\$ 264	\$ 8,530	\$ 59,315	\$ 13,668
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,817	-	-	-	-
Fines and forfeits	-	-	-	-	1,445	-	-
Other receipts	156,138	9,140	-	16,455	-	289	-
Total receipts	156,138	9,140	2,817	16,455	1,445	289	-
Disbursements:							
Personal services	166,154	-	-	8,368	-	-	-
Supplies	8,320	-	-	-	-	-	-
Other services and charges	2,845	-	-	7,078	-	-	-
Capital outlay	-	170	-	-	-	-	-
Other disbursements	-	-	2,800	-	555	-	13,668
Total disbursements	177,319	170	2,800	15,446	555	-	13,668
Excess (deficiency) of receipts over disbursements	(21,181)	8,970	17	1,009	890	289	(13,668)
Cash and investments - ending	\$ (44,037)	\$ -	\$ 185	\$ 1,273	\$ 9,420	\$ 59,604	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Probation Drug Screens	Dubois Co Hazmat Task Force	Dubois Ruritan Park Grants	Indiana 15 Regional Planning Comm	Comm Corr Commissary	Comm Corr Indigent Fund	Sheriff Community Strike Fund
Cash and investments - beginning	\$ 1,647	\$ 4,230	\$ 38	\$ 6,063	\$ 20,305	\$ 5,502	\$ 2,625
Receipts:							
Taxes	-	-	-	17,921	-	-	-
Intergovernmental	-	-	-	1,731	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	20,693	-	-	-	-	-	-
Other receipts	1,000	-	-	-	83,417	27,615	-
Total receipts	21,693	-	-	19,652	83,417	27,615	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,753	-	-	17,853	70,795	28,184	130
Total disbursements	22,753	-	-	17,853	70,795	28,184	130
Excess (deficiency) of receipts over disbursements	(1,060)	-	-	1,799	12,622	(569)	(130)
Cash and investments - ending	\$ 587	\$ 4,230	\$ 38	\$ 7,862	\$ 32,927	\$ 4,933	\$ 2,495

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Emergency Phone Wireless Surcharge	Superior Ct Problem Solving Grant	RW Johnson Foundation Grant	Federal Equitable Sharing	Prosecutor IV-D PCA	Distressed Road Repayment	Jail Construction
Cash and investments - beginning	\$ 126,286	\$ 6,000	\$ 7,439	\$ 13,318	\$ 83	\$ 764,865	\$ 14,242
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	140	-	-
Charges for services	151,326	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	102,719	-
Total receipts	151,326	-	-	-	140	102,719	-
Disbursements:							
Personal services	6,591	2,986	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	83,162	-	457	-	-	-	14,242
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,014	-	-	80	-	-
Total disbursements	89,753	6,000	457	-	80	-	14,242
Excess (deficiency) of receipts over disbursements	61,573	(6,000)	(457)	-	60	102,719	(14,242)
Cash and investments - ending	\$ 187,859	\$ -	\$ 6,982	\$ 13,318	\$ 143	\$ 867,584	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Dubois Co Employee Benefit Trust	Probation Department Agency	Payroll	Nationwide Retirement Solutions	PERF	Payroll Withholding - Federal	Payroll Withholding - State
Cash and investments - beginning	\$ 106,770	\$ 9,316	\$ -	\$ -	\$ -	\$ -	\$ 29,157
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,067,951</u>	<u>164,373</u>	<u>7,106,147</u>	<u>92,307</u>	<u>300,302</u>	<u>771,949</u>	<u>238,345</u>
Total receipts	<u>2,067,951</u>	<u>164,373</u>	<u>7,106,147</u>	<u>92,307</u>	<u>300,302</u>	<u>771,949</u>	<u>238,345</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,162,957</u>	<u>160,421</u>	<u>7,106,147</u>	<u>92,307</u>	<u>300,302</u>	<u>771,949</u>	<u>267,502</u>
Total disbursements	<u>2,162,957</u>	<u>160,421</u>	<u>7,106,147</u>	<u>92,307</u>	<u>300,302</u>	<u>771,949</u>	<u>267,502</u>
Excess (deficiency) of receipts over disbursements	<u>(95,006)</u>	<u>3,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,157)</u>
Cash and investments - ending	<u>\$ 11,764</u>	<u>\$ 13,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Payroll Withholding - OASI	Payroll Withholding - Local Tax	Employee Health Insurance PR Deducted	Boston Mutual	Health Insurance	AFLAC - Cancer/Int Care	Short Term Disability
Cash and investments - beginning	\$ -	\$ 8,197	\$ -	\$ 2,966	\$ -	\$ 39	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>922,095</u>	<u>67,138</u>	<u>104,094</u>	<u>21,325</u>	<u>1,586,866</u>	<u>32,069</u>	<u>24,822</u>
Total receipts	<u>922,095</u>	<u>67,138</u>	<u>104,094</u>	<u>21,325</u>	<u>1,586,866</u>	<u>32,069</u>	<u>24,822</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>922,095</u>	<u>75,335</u>	<u>98,134</u>	<u>23,840</u>	<u>1,586,866</u>	<u>32,067</u>	<u>24,822</u>
Total disbursements	<u>922,095</u>	<u>75,335</u>	<u>98,134</u>	<u>23,840</u>	<u>1,586,866</u>	<u>32,067</u>	<u>24,822</u>
Excess (deficiency) of receipts over disbursements	-	(8,197)	5,960	(2,515)	-	2	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,960</u>	<u>\$ 451</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ -</u>

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Dental Insurance	AFLAC Accident Insurance	Forestry Sales	Vision Insurance	Payroll Withholding - Garnishment	State Share Del Pen & Int	EDIT (Clearing)
Cash and investments - beginning	\$ 102	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	3,275,816
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	48,824	10,648	48,427	13,673	12,287	241	-
Total receipts	48,824	10,648	48,427	13,673	12,287	241	3,275,816
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	48,798	10,648	48,427	13,671	12,287	241	3,275,816
Total disbursements	48,798	10,648	48,427	13,671	12,287	241	3,275,816
Excess (deficiency) of receipts over disbursements	26	-	-	2	-	-	-
Cash and investments - ending	\$ 128	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	AIG/Valic	Overpayment Of Property Tax (Auditor)	User Fee Continuing Ed	Co Sex/Violent Offender	State Sex/Violent Offender	Prosecuting Atty Bad Check Trust	Treasurer's Trust
Cash and investments - beginning	\$ -	\$ 31	\$ 111,157	\$ 9,207	\$ 21	\$ 165	\$ 524,693
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,986	-	3,573	397	-	-
Fines and forfeits	-	-	7,680	-	-	-	-
Other receipts	36,358	-	-	-	-	20,048	52,074,946
Total receipts	36,358	1,986	7,680	3,573	397	20,048	52,074,946
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	492	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,358	1,986	5,535	-	372	20,213	51,549,744
Total disbursements	36,358	1,986	5,535	492	372	20,213	51,549,744
Excess (deficiency) of receipts over disbursements	-	-	2,145	3,081	25	(165)	525,202
Cash and investments - ending	\$ -	\$ 31	\$ 113,302	\$ 12,288	\$ 46	\$ -	\$ 1,049,895

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Vehicle Excise Trust	Recorder's Trust	Sheriff Dept Trust	Health Dept Trust	Park And Recreation Trust	Drug Court User Fee Trust	Solid Waste Collection Fund Trust
Cash and investments - beginning	\$ 401,612	\$ 26,347	\$ -	\$ 35,782	\$ 51	\$ 500	\$ 17,809
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	175,995	225,187	283,728	21,608	5,020	221,562
Total receipts	-	175,995	225,187	283,728	21,608	5,020	221,562
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	401,612	182,413	225,187	287,733	21,468	5,350	221,506
Total disbursements	401,612	182,413	225,187	287,733	21,468	5,350	221,506
Excess (deficiency) of receipts over disbursements	(401,612)	(6,418)	-	(4,005)	140	(330)	56
Cash and investments - ending	\$ -	\$ 19,929	\$ -	\$ 31,777	\$ 191	\$ 170	\$ 17,865

DUBOIS COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

	Circuit Ct Adult Restitution Trust	Circuit Juvenile Restitution Trust	Superior Court Restitution	Comm Corr Project Income Trust	Treasurer Cash Change	Comm Corr Cash Change	Totals
Cash and investments - beginning	\$ 5,602	\$ 1,168	\$ 5,472	\$ 46,376	\$ 500	\$ 300	\$ 39,225,614
Receipts:							
Taxes	-	-	-	-	-	-	21,598,631
Intergovernmental	-	-	-	-	-	-	5,167,388
Charges for services	-	-	-	-	-	-	2,241,241
Fines and forfeits	-	-	-	-	-	-	681,819
Other receipts	71,793	9,129	29,514	586,027	-	-	114,087,640
Total receipts	71,793	9,129	29,514	586,027	-	-	143,776,719
Disbursements:							
Personal services	-	-	-	-	-	-	10,152,432
Supplies	-	-	-	-	-	-	1,696,216
Other services and charges	-	-	-	-	-	-	4,665,128
Capital outlay	-	-	-	-	-	-	3,579,174
Other disbursements	66,020	9,681	6,167	585,876	-	-	123,839,396
Total disbursements	66,020	9,681	6,167	585,876	-	-	143,932,346
Excess (deficiency) of receipts over disbursements	5,773	(552)	23,347	151	-	-	(155,627)
Cash and investments - ending	\$ 11,375	\$ 616	\$ 28,819	\$ 46,527	\$ 500	\$ 300	\$ 39,069,987

DUBOIS COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Capital assets, not being depreciated:	
Land Improvements	\$ 2,895,120
Infrastructure	152,088,207
Buildings	7,246,074
Machinery and equipment	<u>7,359,562</u>
Total governmental activities, capital assets not being depreciated	<u><u>\$ 169,588,963</u></u>

DUBOIS COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT
December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Home detention monitoring equipment	\$ 12,812	\$ 8,414
Notes and loans payable	<u>1,000,000</u>	<u>-</u>
Total governmental activities debt	<u>\$ 1,012,812</u>	<u>\$ 8,414</u>

DUBOIS COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
Clerk of the Circuit Court
County Commissioners

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF DUBOIS COUNTY, INDIANA

Compliance

We have audited the compliance of the Dubois County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

March 27, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the County. The schedule and notes are presented as intended by the County.

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	FY11 FY12	\$ 133,282 44,037
Total for program			177,319
Total for federal grantor agency			177,319
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lieutenant Governor's Office			
CDBG - State Administered CDBG Cluster			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CF-09-204 DR2-09-186	135,100 485,519
Total for cluster			620,619
Total for federal grantor agency			620,619
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575	10VAPR130 09VAPR239	18,149 7,674
Total for program			25,823
Bulletproof Vest Partnership Program	16.607	2003BUBX03017680	955
JAG Program Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-DJ-064	4,231
Court Appointed Special Advocates	16.756		550
Total for federal grantor agency			31,559
<u>U.S. DEPARTMENT OF LABOR</u>			
Direct Grant			
ARRA - Employee Benefits Security Administration (EBSA)	17.151	Cobra Premium Assistance	1,731
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	DES #0901721 DES #0901873	3,298 44,592
Total for cluster			47,890
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	OP-11-02-01-88	2,035
Pass-Through Indiana Department of Homeland Security			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	C44P-1-171A	19,817
Total for federal grantor agency			69,742

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Immunization Cluster			
Immunization Grants	93.268	IP 118-2	170
Public Health Emergency Preparedness	93.069		9,741
			14,147
Total for program			23,888
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
County Prosecutor Expense			94,284
County Clerk Expense			88,270
Collection Incentive			85,571
Indirect Costs			41,364
Total for program			309,489
Total for federal grantor agency			333,547
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1997-DR-IN FEMA-1997-DR-IN	26,590
			10,724
Total for program			37,314
Hazard Mitigation Grant	97.039	C44P-0-081A	23,552
Emergency Management Performance Grants	97.042	EMPG-C44P-1-308A C44P-1-107A	37,131
			3,750
Total for program			40,881
Total for federal grantor agency			101,747
Total federal awards expended			\$ 1,336,264

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

DUBOIS COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Dubois County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2011</u>
Community Development Block Grants – State Administered CDBG Cluster	14.228	<u>\$ 135,100</u>

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	no
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

Name of Federal Program or Cluster

CDBG - State Administered CDBG Cluster
Highway Planning Construction Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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Section II – Financial Statement Findings

No matters are reportable.

DUBOIS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

***FINDING 2011-1 - INTERNAL CONTROL/CASH MANAGEMENT –
NONCOMPLIANCE REIMBURSABLE GRANT***

Federal Agency: U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Federal Program: Community Development Block Grants/State's Program and
Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Pass-Through Entity: Lt. Governor/Indiana Office of Community and Rural Affairs

Federal Agency: U.S. Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Pass-Through Entity: Indiana Department of Transportation

Both the Community Development Block Grant (CDBG) and the Highway Planning and Construction Grant are administered on a reimbursement basis. Dubois County (County) submitted seven funding requests for the CDBG Grant FY2011. However, for six of those requests, the expenses were not paid by the County prior to the submission date of the reimbursement requests. Additionally, the County submitted four funding requests for the Highway Planning and Construction Grant for FY2011. For all of those requests, the expenses were not paid by the County prior to the submission date of the reimbursement requests. In discussing this matter with the contracted grant administrator, it was determined that there were no established controls over the reimbursement process and this was the prescribed manner for acquiring the grant funds during the grant year.

24 CFR 85.21 states:

"Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. Grantees and subgrantees may also be paid by reimbursement for any construction grant. Except as otherwise specified in regulation, Federal agencies shall not use the percentage of completion method to pay construction grants. The grantee or subgrantee may use that method to pay its construction contractor, and if it does, the awarding agency's payments to the grantee or subgrantee will be based on the grantee's or subgrantee's actual rate of disbursement."

OMB Circular A133 Section 300(b) states that the auditee shall: "Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Failure to adhere to this requirement could cause the County to be deemed ineligible to receive federal awards in the future.

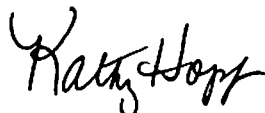
We recommended that the County design and properly monitor procedures that would ensure federal funds received on a reimbursement basis are supported by actual expenditures made prior to the reimbursement request.

DUBOIS COUNTY AUDITOR
One Courthouse Square
Jasper, IN 47546
812-481-7000

Finding Number 2001-2
Original SBA Audit Report Number B38794
Fiscal Year 2010
Auditee Contact Person Kathy Hopf
Title of Contact Person County Auditor
Phone Number 812-481-7001
Status of Finding Corrected

As a result of the prior audit finding 2010-2, the Dubois County Commissioners have worked closely with the Indiana 15 Regional Planning Commission to review invoices and claims related to payments associated with the Dubois Library, periodic inspection of the progress made in the construction project, discussions with and reports by the project engineer to determine compliance with construction documents and agreements, and the Commissioners have also received reports periodically from Indiana 15 regarding compliance with grant conditions. The Commissioners viewed the completed construction, and were present for the open house of the new facility.

Regarding the Dubois Stormwater project, Jason Heile, County Engineer, has been updating the Commissioners on the status of the project at each Commissioners' meeting, with those status reports being recorded in the meeting minutes.



Kathy Hopf
Dubois County Auditor

DUBOIS COUNTY COMMISSIONERS

One Courthouse Square
Jasper, IN 47546
812-481-7000

CORRECTIVE ACTION PLAN

FINDING NO. 2011-1

AUDITEE CONTACT PERSON: Kathy Hopf

TITLE OF CONTACT PERSON: Dubois County Auditor

PHONE NUMBER OF CONTACT PERSON: 812-481-7001

EXPECTED COMPLETION DATE: Immediate

STATEMENT

Dubois County has been awarded a U.S. Department of Housing & Urban Development grant and a U.S. Department of Transportation grant. To be compliant with the terms of these grants, it is essential that we follow the terms of the grant for reimbursement. In order to meet grant conditions, the County will insure that the reimbursement requests are submitted after the County has paid the expenses. In addition, the County will insure that the reimbursement requests are dated with the correct date, that being the date that the actual claim has been paid.

The Highway Engineer has been made aware of this finding, and will immediately begin to use the correct dates on the reimbursement requests.



Lawrence M. Vollmer, President

Dubois County Commissioners

DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 27, 2012, with Kathleen M. Hopf, Auditor; Gregory A. Kendall, President of the County Council; and Lawrence M. Vollmer, President of the Board of County Commissioners. The officials concurred with our audit findings.